#### BILL HISTORY FOR ASSEMBLY BILL 560 (LRB -3989)

An Act to create 71.03 (7) (c) of the statutes; relating to: abating interest otherwise due on income tax returns filed under an extension by members of the armed forces who are participating in that operation. (FE)

2001

| OI.    |    |   |       |
|--------|----|---|-------|
| 10–10. | A. | Introduced by committee on Veterans and Military Affairs.                                     |       |
| 10–10. | A. | Read first time and referred to committee on Veterans and Military Affairs                    | . 426 |
| 10–10. | A. | Public hearing held.  |       |
| 10 10. | Λ. | Executive action taken.   |       |
| 10–11. | A. | Report passage recommended by committee on Veterans and Military Affairs, Ayes 8, Noes 0      | . 429 |
| 10–11. | A. | Referred to committee on Rules  | . 429 |
| 10–12. | A. | Fiscal estimate received.   |       |
| 10–17. | A. | Placed on calendar 10–23–2001 by committee on Rules.  |       |
| 10-23. | A. | Entire membership of the Assembly added as coauthors  | . 460 |
| 10-23. | A. | Read a second time  | . 460 |
| 10-23. | A. | Ordered to a third reading  | . 460 |
| 10–23. | A. | Rules suspended   |       |
| 10–23. | A. | Read a third time and passed, Ayes 97, Noes 0   | . 460 |
| 10-23. | A. | Ordered immediately messaged  | . 460 |
| 10-25. | S. | Received from Assembly  | . 426 |
| 10–25. | S. | Read first time and referred to committee on Health, Utilities, Veterans and Military Affairs | . 427 |
| 10–30. | S. | Senator Roessler added as a cosponsor   | . 431 |
| 10-30. | S. | Senator Schultz added as a cosponsor  | . 431 |
| 10–30. | S. | Senator Moore added as a cosponsor  | . 432 |
| 10-30. | S. | Senator Welch added as a cosponsor  | . 432 |
| 10-30. | S. | Senator Wirch added as a cosponsor  | . 432 |
| 10–30. | s. | Senator Zien added as a cosponsor   | . 432 |
| 10–30. | S. | Withdrawn from committee on Health, Utilities, Veterans and Military Affairs and taken up     |       |
| 1030.  | S. | Read a second time  |       |
| 10–30. | S. | Ordered to a third reading  | . 435 |
| 10–30. | S. | Rules suspended   | . 435 |
| 10–30. | S. | Read a third time and concurred in  | . 435 |
| 10–30. | S. | Ordered immediately messaged  | . 436 |
| 10-30. | Α. | Received from Senate concurred in   |       |

# 2 0 0 1 ENROLLED BILL

| ADOPTED DOCUMENTS:   |  |
|--|--|
| Orig   | mdt  |
| Amendments to above (if none, write "N   | ONE"):   |
|  |  |
| Corrections – show date (if none, write '  | NONE"):  |
|  | 1101(2).   |
| ropiq abatery inter-<br>eterns of manuser  | est due en incement.<br>5 9 the armed force                                    |
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[rev: 8/28/00 2001enroll(fm)]

## 2001 ASSEMBLY BILL 560

October 10, 2001 – Introduced by Veterans and Military Affairs. Referred to Committee on Veterans and Military Affairs.

AN ACT to create 71.03 (7) (c) of the statutes; relating to: abating interest otherwise due on income tax returns filed under an extension by members of the armed forces who are participating in that operation.

### Analysis by the Legislative Reference Bureau

Under current law, any extension of time granted by law or by the internal revenue service for a taxpayer to file his or her federal return extends the time for filing under state law, although the taxes that are due are subject to interest at a rate of 12% per year during the period of the extension. Under this bill, that 12% interest rate does not apply to persons who served in support of Operation Enduring Freedom, or a successor operation, in the United States or, for persons who qualify for a federal extension, to persons who served outside of the United States because of their participation in Operation Enduring Freedom or a successor operation in the Enduring Freedom theater of operations.

For further information see the **state** fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

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### **ASSEMBLY BILL 560**

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| 71.03 (7) (c) For taxable years beginning after December 31, 2000, and before           |
|---|
| January 1, 2003, for persons who served in support of Operation Enduring Freedom        |
| or an operation that is a successor to Operation Enduring Freedom in the United         |
| States, or for persons who qualify for a federal extension of time to file under 26 USC |
| 7508, who served outside the United States because of their participation in            |
| Operation Enduring Freedom or an operation that is a successor to Operation             |
| Enduring Freedom in the Enduring Freedom theater of operations.                         |

(END)